

When can I appeal?

You have a right to an appeal if:

- you believe you do not owe any tax, penalty, or interest assessed by the Department.
- your refund request was denied.
- you received an adverse letter ruling from the Taxpayer Information and Education section of the Department.

Before you appeal, we encourage you to first request a conference with the supervisor of the Revenue employee who assessed the tax, denied your refund, or issued an adverse letter ruling.

You may also appeal:

- a revoked business registration.
- a revoked or suspended cigarette license.
- log export enforcement actions.

Other sections of this brochure do not apply to revocations, cigarette license, or log export appeals. For more information on such appeals please use the contact information at the end of the brochure.

How do I start an appeal?

To start an appeal, you must file a petition. We encourage you to use our petition form, but if you choose your own format, you must state:

- the specific items, actions, or schedules you are protesting and the time period at issue.
- the reasons you believe the Department made an error and what relief should be granted.
- the amount of tax, interest, and penalty in dispute.
- whether you want your petition heard as a small claim, regular “mainstream,” or executive level appeal.

Do I need an attorney?

No. You can represent yourself or have someone represent you (such as your attorney, accountant, manager, bookkeeper, etc.).

Do I have to pay the tax before I can appeal?

Tax, interest, and penalty assessed, but not yet due, do not have to be paid before filing an appeal. Those amounts will be placed on hold while the matter is under review. However, interest will accrue on any unpaid amount.

When must I file an appeal?

You must file an appeal (or seek an extension) within 30 days of the date the assessment was issued. Appeals not postmarked or received within this time period will be dismissed.

If you applied for a refund and it was denied, you are encouraged to file your petition within 30 days after the refund request was denied. If you are unable to file your petition within 30 days, you must file it within the statute of limitations (see WAC 458-20-229).

Can the time for filing an appeal be extended?

Yes. However, requests for extension must be made prior to the assessment’s due date.

How do I request an extension?

Call (360) 570-6140 or write to:

Washington State Department of Revenue
Appeals Division
PO Box 47460
Olympia, WA 98504-7460

What happens after I file an appeal?

When the Department receives an appeal, it:

- reviews the petition and acknowledges receipt with a letter. (If the petition is not received timely, the Department will inform you that the appeal has been dismissed.)
- may contact the appropriate division for action.
- may request additional information from you or the appropriate division.
- puts the amount of protested tax, interest, and penalty on hold until the appeal is resolved.
- assigns the appeal to an Administrative Law Judge (ALJ).

ALJs are attorneys trained in the interpretation of the Revenue Act and precedents established by prior rulings and court decisions. They are employed by the Department to provide an informal, final departmental review of agency actions.

Will a hearing be held on my appeal?

A hearing is held on most, but not all, appeals. The ALJ may decide to issue a written decision without holding a hearing when:

- the facts are not in dispute.
- the issues are clearly identified.
- the law has been applied to similar situations in previous decisions.

If the ALJ decides a hearing is needed, you will be notified by mail of the scheduled time and place. The letter will also explain when you should submit any additional documents.

What kind of hearing can I expect?

Hearings may be conducted in-person or by telephone. In-person hearings are held at the Olympia or the Seattle office. Telephone hearings are held for less complex appeals, or in the event an in-person hearing would be inconvenient for the taxpayer. If you have not already

done so, you will be asked to supply any additional information necessary to decide your appeal so the record may be closed and the decision rendered.

What happens during the hearing?

During the hearing:

- the ALJ will discuss the appeals process and answer your questions about it.
- you or your witnesses will be asked to testify about the facts and documents in support of your claim.
- you or your representative will also be asked to explain how the law supports your claim.
- you will be asked for any concluding statements.

Throughout the process, the ALJ may ask questions, discuss points of law, and ask for additional documents.

What is a small claims appeal?

Small claims appeals are ones that meet certain dollar limits and do not involve claims of first impression.

What are the benefits of a small claims appeal?

- Small claims allow for quicker appeal process
- Small claims allow for quicker settlements, where appropriate

How does the process for small claims appeals differ from other appeals?

Small claims are usually heard and decided much sooner than other appeals. Most small claims hearings are set within 90 days of receipt, and decisions issued within five days after a hearing.

Will I get a hearing in small claims appeals?

A hearing is held in most small claims appeals. This is usually done by telephone, but you may request an in-person hearing.

Where can I get more information?

For more information, visit us at <http://dor.wa.gov>, click on “Doing Business,” then “File an appeal.” The online Appeal Guide has additional information on Small Claims, Executive Level Appeals, Decisions, Reconsideration Requests, Settlements, Publication, Revocations, Petition Form, and Authorizing Law.

Contact information:

Phone: (360) 570-6140

Fax: (360) 664-2729

Office Hours:

Monday – Friday

8:00 am to 5:00 pm

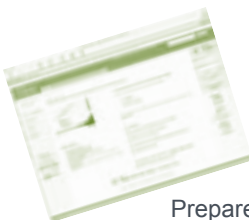
Office Location:

1025 East Union Ave, 1st Floor
Olympia, WA 98501

Mailing Address:

Department of Revenue
Appeals Division
PO Box 47460
Olympia, WA 98504-7460

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.



<http://dor.wa.gov>

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